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**A GUIDE TO THE MASSACHUSETTS  
TURNPIKE FUELS EXCISE REFUND  
PROGRAM**

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**Massachusetts  
Department of Revenue**



# *Questions and Answers Regarding the Program*

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## ***What is the Massachusetts Turnpike Fuels Excise Refund Program?***

*Under Massachusetts General Laws, motorists and commercial motor carriers who consume fuel while traveling on the Massachusetts Turnpike are generally entitled to a reimbursement of any Massachusetts fuels excise paid that corresponds to actual Turnpike use. For example, if you purchase gasoline in Massachusetts and have 100 miles of Massachusetts Turnpike usage weekly, you are eligible for a reimbursement of the Massachusetts fuels excise paid for those 100 miles.*

*For purposes of this program, fuel includes gasoline, gasohol, or "special fuels," e.g., propane, diesel, etc.*

## ***Who is Eligible for the Refund Program?***

*Any motorist or commercial motor carrier is eligible for the fuels excise refund program. To qualify, the fuel must have been purchased in Massachusetts and consumed in travel on the Massachusetts Turnpike within three days of the date of fuel purchase.*

## ***How Do I Claim the Refund?***

*To claim the fuels excise refund, you must file Department of Revenue (DOR) Form GT-9T, Gasoline Refund Application for Massachusetts Turnpike Use, or Form SFT-9T, Special Fuels Refund Application for Massachusetts Turnpike Use.*

*All forms must be supported by the proper documentation, including toll receipts and sales receipts for fuel used on the Massachusetts Turnpike. Holders of a Massachusetts Turnpike charge card must submit Turnpike Authority invoices with their claim.*

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*Claims for the refund are made on a semi-annual or annual basis and must be filed within two years of the date of fuel purchase.*

*Beginning April 1, 1998, commercial motor carriers who belong to the International Fuels Tax Agreement (IFTA) will claim their refund as a deduction from the taxable miles reported on their quarterly fuels excise return.*

### **Are There Any Adjustments to the Refund?**

*Yes. Fuel that is used in a manner that is not subject to fuels excise, such as fuel used on the Massachusetts Turnpike, may be subject to the 5% Massachusetts use tax. The use tax is based on the applicant's cost of fuel. The use tax is due only if the fuel was exempt from the fuels excise when purchased or if the fuels excise has been refunded. Applicants who are exempt from the sales and use tax do not need to calculate the use tax adjustment, e.g., governmental agencies or organizations that are tax-exempt under Section 501(c)(3) of the Internal Revenue Code. However, documentation must be supplied to support the exemption claim.*

### **Where May I Obtain Forms?**

*Forms are available by calling DOR's Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089. These forms are also available through DOR's Fax on Demand system by calling (617) 887-1900 using the handset and the keypad of your fax machine and entering document retrieval number 478 for Form GT-9T or 477 for Form SFT-9T or by visiting DOR's website at [www.state.ma.us/dor](http://www.state.ma.us/dor).*

### **For Further Information ...**

*For further information about the Massachusetts Turnpike Fuels Excise Refund Program, see Massachusetts General Laws, Ch. 64A, sec. 7.*

**Massachusetts**

**Department of**

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